

Exhibit B

Randall,

I've spent the last few days out of town with my family most of who are involved in the company and will play vital roles in bringing SprinklerWorld back. In the last few days we have thought and talked a lot about the prospects and possibilities of merging our companies. We all agree that if we put the effort in and make SprinklerWorld our lives for the next year that we will be able to put it on track to succeed. We also agree that the effort will come at a cost to our other business progress. We are willing to move forward but only if the deal is as follows:

This is not a list of topics we wish to discuss but is our **Final Offer**. Please respond with a simple YES or NO by Jan 2nd. If you decide to proceed we will work on getting bank approval on the 3rd. We will move toward sign documents to close the deal on the 7th and begin work on inventory count and converting systems on the 8th.

Under this offer the deal will include full rights title and interest and any trademarks to SprinklerWorld, Sprinkler.com, ChristmasWorld.com, SprinklerWorld.net, your AG business, & your Turf business. You will retain the corporation Harward Irrigation Systems Inc. as an entity, as well as your Engineering and YardWorld Businesses. You will have the rights you need for you to use the SprinklerWorld name nationally, only to market your YardWorld Products.

A/P:

As previously agreed you will retain all payables so that you will have the full ability to negotiate them as needed. You agree to make happy and pay in full all vendors that we request and vendors that will be important to our continued success. All future purchases will be charged on our corporation's vendor accounts moving forward.

The following Vendors represent the initial manufactures that we require you pay off accounts with:

K-Line, JM Eagle, Hunter Corporation, Hunter FX Luminaire, Lindsey, Travis Pattern, Toro AG, Village Lighting, Cornell Pump Company, Hastings Irrigation Pipe Company.

A/R:

You will retain all YardWorld product receivables, & engineering service receivables. However Turf and AG account receivables need to be a joint collection effort. As we collect we learn about difficult customers. We also establish relationships through collecting. We will have the future supply house relationship and as such will have more clout to be able to collect. We will work together on collecting the receivables, meaning: we will form a joint committee where we discuss each account and the proper path that should be taken to collect. This joint committee will work together to collect accounts for the next 90 days. You will get all the revenue collected by this committee up to \$500,000. After 90 days all remaining receivables will transfer to us for continued collections and relationship repairing. We agree to pay you 50% of the net revenue from collecting these accounts.

Inventory:

The total purchase price is to be calculated after a full physical inventory count has been completed. We will pay 80% of inventory value for good inventory and 15% for dead inventory. Dead inventory being defined as product that has not moved or the excess of items that have not sold in the last 18 months. We intend to purchase all Christmas, Turf, & AG inventory, but you will keep the YardWorld Products.

Vehicles:

We will choose the Vehicles, Forklifts, & Trailers that will be needed to continue operations of SprinklerWorld. We will pay 90% of their current NADA fair condition private party value. If the vehicle is not currently operational the cost of repair will be deducted from the sale price of the vehicle. Where NADA does not have an available value for a vehicle or forklift a similar service will be used to find a business to business value.

Equipment and other assets:

We will pay \$120,000 for all equipment and non vehicle assets. This includes all items on all branch premises except for the following which you will retain ownership for:

- Security systems affixed to the properties
- The desks and office equipment located in the Corporate and Engineering offices upstairs in Springville.
- All but 2 of the shipping containers located in Springville and all of your non-Warehouse, non-Irrigation, or non-Christmas related contents in the container.

This deal does require that we get four of the cubicles upstairs in the corporate office and 2 of the shipping containers in the Springville yard and containers located at branches outside of Springville. Harward Irrigation Systems Inc will retain ownership of their Facts ERP system server and software. Equipment and computers in communications closets in Springville used for both the corporate operations and to operate the Turf and Irrigation businesses will become property of GO Green Enterprises Inc who will also take responsibility of maintaining such hardware. GO Green will allow Harward's to utilize such equipment for their internet and network access.

Royalties:

We will pay 2% of all margin produced by Irrigation and turf products in your branches for the next 4 years with no cap on the amount. (If this amount is only \$250,000 then we both failed.) We will also pay 2.5% of all margin produced from all our irrigation internet sales over the next 4 years or 5% of all Sprinkler.com margin in the same period. (Your choice of which)

Commissions:

You will agree to not directly compete with us as a supplier of Turf, Ag, & Christmas products but will work with us and receive a commission for sales you create in these areas. We will pay you a 30% commission on the margin from engineered and orchard jobs that you sell and turn over to us to

supply. In geographical areas other than Utah that we are not covering which you feel have pivot sales opportunity you will be allowed to sell pivots for us in those areas and we will pay you 25% of the margin for pivots you sell. We will do our best to negotiate with Valley to allow us more sales areas. If Valley doesn't approve what we propose we may switch to Zimmatic. Based on the outcome of these negotiations there may be more or less available area for you to sell pivots.

Rents:

We will sign a 5 year lease on all 5 of your branch properties at 85% of your proposed lease rate. We retain the right to discontinue the lease of no more than one of the buildings if a branch is unable to produce the dollar margin they produced in 2011 (this includes turf irrigation sales and Ag part sales). We agree to maintain the properties and keep up on repairs. However you agree to repair the roof in Sandy. Property tax will be the responsibility of the landlord and not in addition to the lease. Of all of our leased buildings over the years we only ever had one building where the property tax was not the responsibility of the landlord. That particular building however was so low that it still made a lot of sense. We will pay our own commercial, liability, and inventory insurance on the locations. We will pay you a prorated portion of the building fire and disaster insurance based on square footage of the building that we use. However you will allow us an opportunity to rate shop the insurance through our sources.

UCC Release:

During signing you will be required to provide UCC releases on the inventory and assets from Zion's Bank, Central Bank, any other Financial Institutions, Vendors, and anyone else who may have a claim.

Payment:

We will pay you an initial \$700,000 as soon as the bank funds the project, and you have provided the above releases. The remainder owed minus \$200,000 will be paid after vehicles have been selected, inventory has been counted, and calculation has been completed. The \$200,000 withheld represents the portion you agreed to finance for 4 years with yearly payments of \$50,000 at each year end.

Promise:

We will work as hard as we can for as long as we need to ensure that the company you created continues on. We will work as hard as we can so that the legacy of your work will go down in history as a success.